

# The Accounting Historians Notebook

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## Program on the writing of an accountmting history of Spain

Academy of Accounting Historians

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## THE PROGRAM ON THE WRITING OF AN ACCOUNTING HISTORY OF SPAIN

As mentioned in the last issue of the *Notebook*, a meeting was held September 24-26, 1992 in Miraflores de la Sierra (Madrid) to discuss the "Writing of an Accounting History of Spain." During this meeting a new accounting history research commission, the Comision de Estudio de Historia de la Contabilidad de la Asociacion Espanola de Contabilidad y Administracion de Empresas was presented.

The program included a wide variety of papers devoted to accounting history in Spain, and a selected number of those papers and authors are listed below for your information.

"Historia de la Contabilidad: Un Inventario," Basil S. Yamey, London School of Economics

"Propuesta de elaboracion de una historia general de la contabilidad," Pierre Jouanique, Groupe de Travail d'Histoire de la Comptabilite de l'Ordre des Experts-Comptables, Paris.

"Problematica general de una historia de la contabilidad en Espana," Esteban Hernandez Esteve, Banco de Espana.

"Problemas y puntos destacados de una historia de las practicas contables de la banca privada barcelonesa en los siglos XII, XIV, y XV," Rafael Conde y Delgado de Molina, Director del Archivo de la Corona de Aragon.

"Los libros de cuentas de las Taules de Canvi i

Comuns Diposits, institucions municipales de banca catalano-aragonesas de finales de la Edad Media y comienzos de la Edad Moderna," Josep Maria Passola.

"Panorama historico de las fuentes de la historia de la contabilidad en Espana, siglos XII (Espana cristiana) al XVIII," Jose Maria Gonzalez Ferrando.

"Problemas de la contabilidad a partir de las companias mercantiles de Indias, siglos XVI-XVIII," Antonio Miguel Bernal, Universidad de Sevilla.

"La contabilidad en la Administracion virreinal americana," Rafael Ramos Cervero, Universidad de Valladolid.

"La contabilidad en las instituciones civiles, eclesiales y vinculadas, siglos XV y XVI," Fernando Martin Lamouroux, Universidad de Salamanca.

"Problemas de eficiencia y control en la contabilidad espanola preindustrial," Salvador Carmona, Universidad Carlos III de Madrid.

"Problematica de una historia de la contabilidad espanola del siglo XX," Enrique Fernandez Pena, Escuela Universitaria de Ciencias Empresariales de Madrid.

"Experiencias de un historiador economico en el manejo de las fuentes contables," Filipe Ruiz Martin, Universidad Autonoma de Madrid.



### THOUGHTS FROM THE PAST!

*"History would be an excellent thing if only it were true." – Leo Tolstoy*

*"'History repeats itself' and 'History never repeats itself' are about equally true . . . We never know enough about the infinitely complex circumstances of any past event to prophesy the future by analogy." – George Macaulay*